

SACRAMENTO COUNTY

Audit Report

SEXUALLY VIOLENT PREDATORS PROGRAM

Chapters 762 and 763, Statutes of 1995,
and Chapter 4, Statutes of 1996

July 1, 1999, through June 30, 2002



STEVE WESTLY
California State Controller

November 2005



STEVE WESTLY
California State Controller

November 30, 2005

Dave Irish
Director of Finance
Sacramento County
700 H Street, Room 4650
Sacramento, CA 95814

Dear Mr. Irish:

The State Controller's Office audited the costs claimed by Sacramento County for the legislatively mandated Sexually Violent Predators Program (Chapters 762 and 763, Statutes of 1995, and Chapter 4, Statutes of 1996) for the period of July 1, 1999, through June 30, 2002.

The county claimed \$1,503,298 (\$1,503,920 in costs less a \$622 penalty for late filing) for the mandated program. Our audit disclosed that \$1,269,488 is allowable and \$233,810 is unallowable. The unallowable costs occurred primarily because the county claimed unallowable and unsupported prisoner transportation costs. The State paid the county \$1,045,313. Allowable costs claimed exceed the amount paid by \$224,175.

If you have any questions, please contact Jim L. Spano, Chief, Compliance Audits Bureau, at (916) 323-5849.

Sincerely,

Original Signed By:

JEFFREY V. BROWNFIELD
Chief, Division of Audits

JVB/ams

cc: Jan Scully

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Sacramento County

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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by Sacramento County for the legislatively mandated Sexually Violent Predators Program (Chapters 762 and 763, Statutes of 1995, and Chapter 4, Statutes of 1996) for the period of July 1, 1999, through June 30, 2002. The last day of fieldwork was June 27, 2005.

The county claimed \$1,503,298 (\$1,503,920 in costs less a \$622 penalty for late filing) for the mandated program. Our audit disclosed that \$1,269,488 is allowable and \$233,810 is unallowable. The unallowable costs occurred primarily because the county claimed unallowable and unsupported prisoner transportation costs. The State paid the county \$1,045,313. Allowable costs claimed exceed the amount paid by \$224,175.

Background

Welfare and Institutions Code Sections 6250 and 6600 through 6608 (added by Chapters 762 and 763, Statutes of 1995, and Chapter 4, Statutes of 1996) establish new civil commitment procedures for the continued detention and treatment of sexually violent offenders following their completion of a prison term for certain sex-related offenses. Before detention and treatment are imposed, the county attorney is required to file a petition for civil commitment. A trial is then conducted to determine if the inmate is a sexually violent predator beyond a reasonable doubt. If the inmate accused of being a sexually violent predator is indigent, the test claim legislation requires counties to provide the indigent with the assistance of counsel and experts necessary to prepare the defense.

On June 25, 1998, the Commission on State Mandates (COSM) determined that Chapters 762 and 763, Statutes of 1995, and Chapter 4, Statutes of 1996, imposed a reimbursable state mandate under *Government Code* Section 17561.

Parameters and Guidelines establishes the state mandate and defines reimbursement criteria. COSM adopted *Parameters and Guidelines* on September 24, 1998. In compliance with *Government Code* Section 17558, the SCO issues claiming instructions for mandated programs, to assist local agencies in claiming reimbursable costs.

Objective, Scope, and Methodology

We conducted the audit to determine whether costs claimed represent increased costs resulting from the Sexually Violent Predators Program for the period of July 1, 1999, through June 30, 2002.

Our audit scope included, but was not limited to, determining whether costs claimed were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

We conducted the audit according to *Government Auditing Standards*, issued by the Comptroller General of the United States, and under the authority of *Government Code* Section 17558.5. We did not audit the

county's financial statements. We limited our audit scope to planning and performing audit procedures necessary to obtain reasonable assurance that costs claimed were allowable for reimbursement. Accordingly, we examined transactions, on a test basis, to determine whether the costs claimed were supported.

We limited our review of the county's internal controls to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures.

Conclusion

Our audit disclosed instances of noncompliance with the requirements outlined above. These instances are described in the accompanying Summary of Program Costs (Schedule 1) and in the Findings and Recommendations section of this report.

For the audit period, Sacramento County claimed \$1,503,298 (\$1,503,920 in costs less a \$622 penalty for late filing) for costs of the Sexually Violent Predators Program. Our audit disclosed that \$1,269,488 is allowable and \$233,810 is unallowable.

For fiscal year (FY) 1999-2000, the State paid the county \$383,599. Our audit disclosed that \$323,649 is allowable. The county should return \$59,950 to the State.

For FY 2000-01, the State paid the county \$423,737. Our audit disclosed that \$359,736 is allowable. The county should return \$64,001 to the State.

For FY 2001-02, the State paid the county \$237,977. Our audit disclosed that \$586,103 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$348,126, contingent upon available appropriations.

Views of Responsible Official

We issued a draft audit report on August 15, 2005. Dave Irish, the county's Director of Finance, responded by letter dated September 22, 2005, agreeing with the audit results. The county's response is included as an attachment to this audit report.

Restricted Use

This report is solely for the information and use of Sacramento County, the California Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Original Signed By:

JEFFREY V. BROWNFIELD
Chief, Division of Audits

Schedule 1— Summary of Program Costs July 1, 1999, through June 30, 2002

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference ¹
<u>July 1, 1999, through June 30, 2000</u>				
District Attorney:				
Salaries	\$ 63,591	\$ 62,851	\$ (740)	Finding 1
Benefits	19,438	19,438	—	
Services and supplies	412	19,777	19,365	Finding 2
Training and travel	—	—	—	
Indirect costs	40,240	19,124	(21,116)	Finding 2
Subtotal	123,681	121,190	(2,491)	
Public Defender:				
Services and supplies	69,920	69,920	—	
Sheriff:				
Salaries	34,172	8,343	(25,829)	Finding 4
Benefits	17,684	4,306	(13,378)	Finding 4
Services and supplies	120,874	117,312	(3,562)	Finding 4
Training and travel	—	—	—	
Indirect costs	17,890	3,200	(14,690)	Findings 3, 4
Subtotal	190,620	133,161	(57,459)	
Total costs	384,221	324,271	(59,950)	
Less late penalty	(622)	(622)	—	
Total reimbursable costs	<u>\$ 383,599</u>	323,649	<u>\$ (59,950)</u>	
Less amount paid by the State		(383,599)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (59,950)</u>		
<u>July 1, 2000, through June 30, 2001</u>				
District Attorney:				
Salaries	\$ 91,503	\$ 92,300	\$ 797	Finding 1
Benefits	29,812	29,812	—	
Services and supplies	—	40,287	40,287	Finding 2
Training and travel	—	—	—	
Indirect costs	59,762	26,498	(33,264)	Finding 2
Subtotal	181,077	188,897	7,820	
Public Defender:				
Services and supplies	55,824	55,824	—	

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference ¹
<u>July 1, 2000, through June 30, 2001 (continued)</u>				
Sheriff:				
Salaries	42,854	13,937	(28,917)	Findings 1, 4
Benefits	21,718	7,000	(14,718)	Findings 1, 4
Services and supplies	93,009	87,088	(5,921)	Findings 1, 4
Training and travel	843	843	—	
Indirect costs	28,412	6,147	(22,265)	Findings 1, 3, 4
Subtotal	186,836	115,015	(71,821)	
Total costs	423,737	359,736	(64,001)	
Less late penalty	—	—	—	
Total reimbursable costs	<u>\$ 423,737</u>	359,736	<u>\$ (64,001)</u>	
Less amount paid by the State		(423,737)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (64,001)</u>		
<u>July 1, 2001, through June 30, 2002</u>				
District Attorney:				
Salaries	\$ 154,506	\$ 154,297	\$ (209)	Finding 1
Benefits	40,660	40,608	(52)	Finding 1
Services and supplies	299	50,664	50,365	Finding 2
Training and travel	2,075	2,075	—	
Indirect costs	86,459	40,423	(46,036)	Finding 2
Subtotal	283,999	288,067	4,068	
Public Defender:				
Services and supplies	71,587	71,587	—	
Sheriff:				
Salaries	63,567	17,244	(46,323)	Finding 4
Benefits	31,661	8,430	(23,231)	Finding 4
Services and supplies	200,199	193,097	(7,102)	Finding 4
Training and travel	—	—	—	
Indirect costs	44,949	7,678	(37,271)	Findings 3, 4
Subtotal	340,376	226,449	(113,927)	
Total costs	695,962	586,103	(109,859)	
Less late penalty	—	—	—	
Total reimbursable costs	<u>\$ 695,962</u>	586,103	<u>\$ (109,859)</u>	
Less amount paid by the State		(237,977)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 348,126</u>		

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference ¹
<u>Summary: July 1, 1999, through June 30, 2002</u>				
District Attorney:				
Salaries	\$ 309,600	\$ 309,448	\$ (152)	Finding 1
Benefits	89,910	89,858	(52)	Finding 1
Services and supplies	711	110,728	110,017	Finding 2
Training and travel	2,075	2,075	—	
Indirect costs	186,461	86,045	(100,416)	Finding 2
Subtotal	588,757	598,154	9,397	
Public Defender:				
Services and supplies	197,331	197,331	—	
Sheriff:				
Salaries	140,593	39,524	(101,069)	Findings 1, 4
Benefits	71,063	19,736	(51,327)	Findings 1, 4
Services and supplies	414,082	397,497	(16,585)	Findings 1, 4
Training and travel	843	843	—	
Indirect costs	91,251	17,025	(74,226)	Findings 1, 3, 4
Subtotal	717,832	474,625	(243,207)	
Total costs	1,503,920	1,270,110	(233,810)	
Less late penalty	(622)	(622)	—	
Total reimbursable costs	<u>\$ 1,503,298</u>	1,269,488	<u>\$ (233,810)</u>	
Less amount paid by the State		(1,045,313)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 224,175</u>		

¹ See the Findings and Recommendations section.

Findings and Recommendations

FINDING 1— Mathematical errors on claims

The county submitted claims for reimbursement that contained various mathematical errors.

Parameters and Guidelines for the Sexually Violent Predators Program specifies that local agencies shall be entitled to reimbursement for actual costs incurred in providing the mandated services.

We have adjusted claimed costs for the mathematical errors as follows.

	Fiscal Year			
	1999-2000	2000-01	2001-02	Total
District Attorney:				
Salaries	\$ (740)	\$ 797	\$ (209)	\$ (152)
Benefits	—	—	(52)	(52)
Subtotal	(740)	797	(261)	(204)
Sheriff:				
Salaries	—	654	—	654
Benefits	—	343	—	343
Services and supplies	—	142	—	142
Indirect costs	—	464	—	464
Subtotal	—	1,603	—	1,603
Audit adjustment	\$ (740)	\$ 2,400	\$ (261)	\$ 1,399

Recommendation

We recommend that the county review the claim detail and verify its mathematical accuracy prior to submission.

County's Response

The county agreed with the finding.

SCO's Comment

The finding and recommendation remain unchanged.

FINDING 2— District Attorney's indirect costs overstated

The county's indirect cost rate proposals (ICRPs) submitted with its claims classified substantial costs of the District Attorney's Office as indirect costs without adequate support or justification. Some of these costs should have been classified as direct costs and charged to other programs, and not to the mandate.

Subsequent to the submission of its mandate claims, the county submitted revised ICRPs that reclassified a portion of indirect costs as direct costs to the benefiting programs and reduced its indirect cost rate for fiscal year (FY) 1999-2000 from 49.8% to 23.24%, for FY 2000-01 from 49.9% to 21.7%, and for FY 2001-02 from 44.3% to 20.74%.

Parameters and Guidelines specifies that only actual increased costs incurred in the performance of the mandated activities and adequately documented are reimbursable.

Federal Office of Management and Budget (OMB) Circular A-87 (*Cost Principles for State, Local, and Indian Tribal Governments*), Attachment A, Section F.1., specifies that indirect costs are allowable only when the costs cannot reasonably be identified to a particular program, and are allocated to each program in accordance with the relative benefits received.

We reviewed the county's revised ICRPs, and determined that its revised methodology and computations were in compliance with the provisions of OMB Circular A-87. We used the county's revised indirect cost rates to make the following adjustments to claimed costs.

	Fiscal Year			Total
	1999-2000	2000-01	2001-02	
District Attorney:				
Indirect costs claimed	\$ (40,240)	\$ (59,762)	\$ (86,459)	\$ (186,461)
Indirect costs allowed:				
Salaries and benefits allowable	82,289	122,112	194,905	
Revised indirect cost rate allowable	× 23.24%	× 21.70%	× 20.74%	
Indirect cost allowed	19,124	26,498	40,423	86,045
Indirect costs overclaimed	(21,116)	(33,264)	(46,036)	(100,416)
Services and supplies costs underclaimed	19,365	40,287	50,365	110,017
Total audit adjustment	\$ (1,751)	\$ 7,023	\$ 4,329	\$ 9,601

Recommendation

We recommend that the county ensure that costs claimed are eligible increased costs incurred as a result of the mandate, and that indirect costs claimed are in accordance with the provisions of OMB Circular A-87.

County's Response

The county agreed with the finding. In addition, the county stated that it intends to use the revised ICRP methodology and the revised method for calculating direct non-salary and benefit costs for the District Attorney's Office for future SB 90 claims for the District Attorney's Office. The county's complete response is included as an attachment to this audit report.

SCO's Comment

The finding and recommendation remain unchanged. The revised ICRP methodology and the revised method for calculating direct non-salary and benefit costs for the District Attorney's Office comply with OMB Circular A-87 requirements.

**FINDING 3—
Sheriff Department’s
indirect costs
overstated**

Indirect costs claimed for the Sheriff’s Department were overstated. Certain services and supplies costs were included as direct costs in the Sheriff Department’s computation of the main jail housing rate, and were included again in the Sheriff Department’s computation of its indirect cost rate.

Subsequent to the submission of its mandate claims, the county submitted revised ICRPs that corrected the allocation of main jail services and supplies costs, and reclassified a portion of the indirect costs as direct costs. The revised ICRPs reduced the claimed indirect cost rate for FY 1999-2000 from 34.5% to 25.3%, for FY 2000-01 from 44% to 28.5%, and for FY 2001-02 from 46.5% to 29.9%.

OMB Circular A-87, Attachment A, Section C., specifies that any cost allocable to a particular program or cost objective may not also be charged to other programs or cost objectives.

We used the county’s revised indirect cost rates for the Sheriff’s Department to make the following adjustments to claimed costs.

	Fiscal Year			
	1999-2000	2000-01	2001-02	Total
Sheriff:				
Indirect costs	\$ (1,164)	\$ (3,091)	\$ (4,928)	\$ (9,183)

Recommendation

We recommend that the county ensure that costs claimed are eligible increased costs incurred as a result of the mandate, and that indirect costs claimed are in accordance with the provisions of OMB Circular A-87.

County’s Response

The county agreed with the finding. In addition, the county stated that, in future SB 90 claims for the Sheriff’s Department, it intends to pro-rate the cost of non-salary and benefit costs based on direct salaries and benefits by program in the directly related fund center and to claim the pro-rated costs as direct. The county’s complete response is included as an attachment to this audit report.

SCO’s Comment

The finding and recommendation remain unchanged. The county’s proposed treatment of non-salary and benefit costs on future SB 90 claims for the Sheriff’s Department would be acceptable, provided that it complies with the provisions of OMB Circular A-87.

**FINDING 4—
Sheriff Department’s
prisoner
transportation costs
overstated**

The county claimed sexually violent predator transportation costs that were unallowable or unsupported.

The county claimed costs for transporting sexually violent predator prisoners between state correctional facilities and the county jail (long haul trips) when the Sheriff’s Department incurred no increased costs. These prisoners were transported in the same vehicles and at the same time as other prisoners were being transported, and therefore did not incur additional labor or vehicle costs.

In addition, the county claimed costs for transporting these prisoners between the county jail and the county courthouse (short haul trips) for court hearings. However, the Sheriff’s Department did not maintain documentation for these trips to support that it had incurred additional costs as a result of transporting these prisoners.

Parameters and Guidelines specifies that only actual increased costs incurred in the performance of the mandated activities and adequately documented are reimbursable.

As a result, we have adjusted claimed costs as follows.

	Fiscal Year			
	1999-2000	2000-01	2001-02	Total
Sheriff:				
Salaries	\$ (25,829)	\$ (29,571)	\$ (46,323)	\$(101,723)
Benefits	(13,378)	(15,061)	(23,231)	(51,670)
Services and supplies	(3,562)	(6,063)	(7,102)	(16,727)
Indirect costs	(13,526)	(19,638)	(32,343)	(65,507)
Audit adjustment	<u>\$ (56,295)</u>	<u>\$ (70,333)</u>	<u>\$(108,999)</u>	<u>\$(235,627)</u>

Recommendation

We recommend that the county ensure that costs claimed are eligible increased costs incurred as a result of the mandate and that they are supported by appropriate documentation.

County’s Response

The county agreed with the finding.

SCO’s Comment

The finding and recommendation remain unchanged.

**Attachment—
County's Response to
Draft Audit Report**

Internal Services Agency

Department of Finance

Auditor-Controller Division

Julie Valverde,
Assistant Auditor-Controller



County of Sacramento

Terry Schutten, County Executive
Mark Norris, Agency Administrator
Dave Irish, CPA, Department Director

September 22, 2005

Jim L. Spano, Chief
Compliance Audits Bureau
State Controller's Office
Division of Audits
P.O. Box 942850
Sacramento, CA 94250-5874

Subject: **MANAGEMENT RESPONSE TO THE DRAFT AUDIT REPORT FOR THE SEXUALLY
VIOLENT PREDATOR PROGRAM, JULY 1, 1999, THROUGH JUNE 30, 2002**

Dear Mr. Spano:

Enclosed please find the management response to the draft audit report of the legislatively mandated Sexually Violent Predators Program for the period July 1, 1999, through June 30, 2002.

If you have any questions, please call Julie Valverde at (916) 874-7248.

Sincerely,

Dave Irish
Director of Finance

Attachments

cc: Julie Valverde, Assistant Auditor-Controller
Vincent J. Adeszko, Assistant Chief Deputy District Attorney
Nancy Gust, Sheriff's Department
Mark Holmes, Department of Finance
Pat Marion, Department of Finance
Ferlyn Junio, Maximus

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COUNTY OF SACRAMENTO

Management Response to the Audit of the Sexually Violent Predator Program—July 1, 1999-June 30, 2002

Finding 1-Mathematical errors on claims.

Management Response:

We agree to the audit adjustment in Finding 1.

Finding 2-District Attorney's Indirect Costs Overstated, and Services and Supplies Understated

Management Response:

We agree to the audit adjustment in Finding 2.

We have agreed to change the methodology used for indirect cost rate proposals and the methodology used for calculating direct non-salary and benefit costs for the Sacramento County District Attorney Office for SB90 to resolve State concerns.

New Indirect Cost Rate Proposal Methodology for Sacramento County District Attorney's Office for SB90:

A department-wide indirect cost rate proposal is prepared that allocates the cost of all fund centers with indirect positions that benefit the entire department. Allowable non-salary and benefit costs by fund center are pro-rated between direct and indirect using salary and benefits as the allocation basis. [Please see Attachment 1, 2, and 3 for agreed upon department-wide indirect cost rate proposals for the District Attorney's Office for 1999/2000, 2000/01, and 2001/02, respectively. For these years, it was necessary to identify whether the positions benefited the "Entire Department" or "All but Bureau of Family Support (BFS)", but this distinction is no longer necessary because BFS no longer exists.]

New Methodology for Calculating Direct Non-Salary and Benefit Costs for Sacramento County District Attorney's Office for SB90:

Most direct SB 90 activities within the Sacramento County District Attorney Office occur in Fund Center 5805812, the State Target Offenders unit. All applicable Fund Center 5805812 unit costs are reported as direct, since they do not benefit the rest of the department.

For Fund Center 5805812, non-salary and benefit costs other than travel and training costs (including countywide cost plan costs) are pro-rated to programs based on salary and benefits and reported as direct. (Please see Attachment 4 for the agreed upon methodology for calculating direct non-salary and benefits other than travel and training costs for 1999/2000, 2000/01, and 2001/02.) Travel and training costs within Fund Center 5805812 are directly identified to programs whenever possible. If the travel and training benefits all programs within Fund Center 5805812, the costs are pro-rated based on salary and benefits and reported as direct.

Application of New Indirect Cost Rate Proposal Methodology and New Methodology for Calculating Direct Non-Salary and Benefit Costs for Sacramento County District Attorney Office:

Sacramento County is agreeing to the new indirect cost rate proposal methodology and the new methodology for calculating direct non-salary and benefit costs for the District Attorney's Office in order to resolve State concerns. It is Sacramento County's intention to continue with the new indirect cost rate proposal methodology and the new methodology for calculating direct non-salary and benefit costs in the foreseeable future for SB 90 Claims for the District Attorney's Office. However, it may be necessary to change the methodologies should there be an organization re-structure to Fund Center 5805812, or if there are new mandates that are not part of Fund Center 5805812. Sacramento County is not agreeing to the methodologies at this time for any other departments.

It is Sacramento County's understanding that the State has agreed to accept the new indirect cost rate proposal methodology and the new methodology for calculating non-salary and benefit costs for the Sacramento County District Attorney's Office if used on future SB 90 claims, as long as future organization re-structures to Fund Center 5805812 or new mandates that are not part of Fund Center 5805812 have not made the methodologies obsolete.

Finding 3-Sheriff Department's Indirect Costs Overstated.

Management's Response:

We agree to the audit adjustment in Finding #3. It appears that there are also some understated service and supplies (similar to the District Attorney), but we are not going to pursue an adjustment for this audit since it would not be material.

Even though we do not want to pursue an adjustment for this audit, we do want to document our understanding of what is acceptable. It is our understanding that it is acceptable to pro-rate the cost of non-salary and benefits based on direct salaries and benefits by program in the directly related fund center and to claim the pro-rated costs as direct. It is generally more equitable to pro-rate costs within a directly related fund center than to include the costs in a department-wide indirect cost rate calculation. When directly related fund center costs are included in a department-wide indirect cost rate calculation, the costs become diluted because they are allocated department-wide even though they do not benefit the entire department. Therefore, in the future, we may pro-rate non-salary and benefit costs in directly related fund centers and claim the costs as direct for various County departments (similar to the methodology agreed to for the District Attorney's Office).

Finding 4-Sheriff's Department's prisoner transportation costs overstated.

Management's Response:

We agree to the audit adjustment in Finding #4.

Sacramento County District Attorney's Office
SB 90
FY 1999-2000 Indirect Cost Rate

	All BU excluding BFS		BFS		Total Costs	
	Indirect	Direct	Indirect	Direct	Total	
BU 5801						
Indirect salaries benefiting all but BFS	520,837		520,837		520,837	2
Indirect salaries benefiting all DA dept. (See % for BFS and Other Below)	1,033,340		1,033,340		1,033,340	3
Direct salaries		422,929		422,929	422,929	4
Total salaries	1,554,177	422,929	1,977,106		1,977,106	
Benefits @ 36.01417%	559,724	152,314	712,038		712,038	
Total salaries and benefits (A)	2,113,901	575,243	2,689,144		2,689,144	
Services & supplies (SAC 1/20, 1/30 interest, 1/50, 1/60) and A-87 costs prorated to total salaries and benefits	1,800,507	489,962	2,290,469		2,290,469	5
Total BU 5801	3,914,408	1,065,205	4,979,613		4,979,613	
BU 5806						
Indirect salaries benefiting all but BFS	94,476		94,476		94,476	2
Indirect salaries benefiting all DA dept. (See % for BFS and Other Below)	-		-		-	3
Direct salaries		443,680		443,680	443,680	4
Total salaries	94,476	443,680	538,156		538,156	
Benefits @ 36.01417%	34,025	159,788	193,813		193,813	
Total salaries and benefits (A)	128,501	603,468	731,969		731,969	
Services & supplies (SAC 1/20, 1/30 interest, 1/50, 1/60) and A-87 costs prorated to total salaries and benefits	13,920	65,369	79,289		79,289	5
Total BU 5806	142,421	668,837	811,258		811,258	
BU 5814						
Indirect salaries benefiting all but BFS	34,895		34,895		34,895	2
Indirect salaries benefiting all DA dept. (See % for BFS and Other Below)	59,195		59,195		59,195	3
Direct salaries		1,850,368		1,850,368	1,850,368	4
Total salaries	94,090	1,850,368	1,944,458		1,944,458	
Benefits @ 36.01417%	33,886	666,395	700,281		700,281	
Total salaries and benefits (A)	127,976	2,516,763	2,644,739		2,644,739	
Services & supplies (SAC 1/20, 1/30 interest, 1/50, 1/60) and A-87 costs prorated to total salaries and benefits	133,318	2,621,819	2,755,137		2,755,137	5
Total BU 5814	261,294	5,138,582	5,399,876		5,399,876	
BU 5831						
Indirect salaries benefiting all but BFS	-		-		-	2
Indirect salaries benefiting all DA dept. (See % for BFS and Other Below)	22,301		22,301		22,301	3
Direct salaries		1,305,133		1,305,133	1,305,133	4
Total salaries	22,301	1,305,133	1,327,434		1,327,434	
Benefits @ 36.01417%	8,032	470,033	478,065		478,065	
Total salaries and benefits (A)	30,333	1,775,166	1,805,499		1,805,499	
Services & supplies (SAC 1/20, 1/30 interest, 1/50, 1/60) and A-87 costs prorated to total salaries and benefits	6,636	388,375	395,011		395,011	5
Total BU 5831	36,969	2,163,541	2,200,510		2,200,510	

Benefits 11,279,973 =
Salaries 31,320,933

520,837 2
1,509,628 3
422,929 4

476,288
476,288
171,531
647,819

551,777
1,199,596

94,476 2
- 3
443,680 4

538,156
193,813
731,969

79,289 5
811,258

34,895 2
86,479 3
1,850,368 4

27,284
27,284
9,826
37,110

38,659
75,769

2,793,796 5
5,475,645

- 2
32,580 3
1,305,133 4

10,279
10,279
3,702
13,981

3,059
17,040

398,070 5
2,217,550

Sacramento County District Attorney's Office
SB 90
FY 1999-2000 Indirect Cost Rate

	All BU excluding BFS		BFS		Total
	Indirect	Direct	Indirect	Direct	
BU 5832					
Indirect salaries benefiting all but BFS					
Indirect salaries benefiting all DA dept. (See % for BFS and Other Below) 1					
Direct salaries	26,064				26,064 2
Total salaries		356,022			356,022 4
Benefits @ 36.01417%	26,064	356,022			382,086
Total salaries and benefits (A)	9,387	128,218			137,605
Services & supplies (SAC 1/20, 1/30 interest, 1/50, 1/60) and A-87 costs prorated to total salaries and benefits	35,451	484,240			519,691
Total BU 5832	4,572	62,445			67,017 6
	40,023	546,685			586,708
BU 5833					
Indirect salaries benefiting all but BFS	176,657				176,657 2
Indirect salaries benefiting all DA dept. (See % for BFS and Other Below) 1	17,885		8,243		26,128 3
Direct salaries		2,596,297			2,596,297 4
Total salaries	194,542	2,596,297			2,790,839
Benefits @ 36.01417%	70,063	935,035	8,243		2,969
Total salaries and benefits (A)	264,605	3,531,332	11,212		3,807,149
Services & supplies (SAC 1/20, 1/30 interest, 1/50, 1/60) and A-87 costs prorated to total salaries and benefits	38,115	508,671	1,615		548,401 5
Total BU 5833	302,720	4,040,003	12,827		4,355,550
BU 5834					
Indirect salaries benefiting all but BFS	733,877				733,877 2
Indirect salaries benefiting all DA dept. (See % for BFS and Other Below) 1					
Direct salaries		464,757			464,757 4
Total salaries	733,877	464,757			1,198,634
Benefits @ 36.01417%	264,300	167,378			431,678
Total salaries and benefits (A)	998,177	632,135			1,630,312
Services & supplies (SAC 1/20, 1/30 interest, 1/50, 1/60) and A-87 costs prorated to total salaries and benefits	249,094	157,749			406,843 5
Total BU 5834	1,247,271	789,884			2,037,155
BU 5835					
Indirect salaries benefiting all but BFS	66,987				66,987 2
Indirect salaries benefiting all DA dept. (See % for BFS and Other Below) 1					
Direct salaries		920,211			920,211 4
Total salaries	66,987	920,211			987,198
Benefits @ 36.01417%	24,125	331,406			355,531
Total salaries and benefits (A)	91,112	1,251,617			1,342,729
Services & supplies (SAC 1/20, 1/30 interest, 1/50, 1/60) and A-87 costs prorated to total salaries and benefits	23,787	326,763			350,550 5
Total BU 5835	114,899	1,578,380			1,693,279

Sacramento County District Attorney's Office
SB 90
FY 1999-2000 Indirect Cost Rate

	All BU excluding BFS		BFS		Total Costs
	Indirect	Direct	Indirect	Direct	
Total BU 5801, 5806, 5814, 5831, 5832, 5833, 5834, 5835 indirect costs (B)	6,060,005				
Total BU 5801, 5806, 5814, 5831, 5832, 5833, 5834, 5835 direct salary and benefit costs (A)		11,369,964			
Salary and benefit costs for remaining BU		14,710,437			
Total direct salary and benefit costs excluding BFS (C)		26,080,401			
INDIRECT COST RATE FOR DA EXCLUDING BFS (B) / (C)		23.24%			
2 Total BU indirect salaries benefiting all but BFS, per county					
3 Total BU indirect salaries benefiting all DA, per county					
4 Total BU salaries per expenditure report, less indirect salaries					
5 Total BU materials/supplies and A-87 cost allocation costs per expenditure report and cost allocation plan					
			Total department salaries	31,320,933	15,870,142
			Indirect salaries	(3,308,608)	
			Total department direct salaries	28,012,325	100.00%
			BFS salaries	(8,837,555)	31.55%
			Department direct salaries, excluding BFS	19,174,770	68.45%
			Total department sal and ben other than "Part-Time Wages and OT"	42,600,906	
			Total Salaries and benefits included above	(15,870,142)	
			Total Salaries and benefits for BFS at average benefit rate	(12,020,327)	
			Total Salaries and benefits in remaining fund centers	14,710,437	

Sacramento County District Attorney's Office
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FY 2000-01 Indirect Cost Rate

	All BU excluding BFS		Indirect	Total	BFS Direct	Total	Total Costs
	Indirect	Direct					
BU 5801							
Indirect salaries benefiting all but BFS	564,810			564,810		-	564,810 ²
Indirect salaries benefiting all DA dept. (See % for BFS and Other Below) ¹	1,073,143			1,073,143	527,368	527,368	1,600,511 ³
Direct salaries		449,660		449,660		-	449,660 ⁴
Total salaries	1,637,953	449,660		2,087,613	527,368	527,368	2,614,981
Benefits @ 34.0101%	557,070	152,930		710,000	179,358	179,358	889,358
Total salaries and benefits (A)	2,195,023	602,590		2,797,613	706,726	706,726	3,504,339
Services & supplies (SAC 1/20, 1/30 interest, 1/50, 1/60) and A-87 costs prorated to total salaries and benefits	1,226,235	336,633		1,562,868	394,808	394,808	1,957,676 ⁵
Total BU 5801	3,421,258	939,223		4,360,481	1,101,534	1,101,534	5,462,015
BU 5806							
Indirect salaries benefiting all but BFS	147,312			147,312		-	147,312 ²
Indirect salaries benefiting all DA dept. (32.73% BFS, 67.27% other) ¹	-			-	-	-	- ³
Direct salaries		399,470		399,470		-	399,470 ⁴
Total salaries	147,312	399,470		546,782	-	-	546,782
Benefits @ 34.0101%	50,101	135,860		185,961	-	-	185,961
Total salaries and benefits (A)	197,413	535,330		732,743	-	-	732,743
Services & supplies (SAC 1/20, 1/30 interest, 1/50, 1/60) and A-87 costs prorated to total salaries and benefits	34,544	93,674		128,218	-	-	128,218 ⁵
Total BU 5806	231,957	629,004		860,961	-	-	860,961
BU 5814							
Indirect salaries benefiting all but BFS	35,392			35,392		-	35,392 ²
Indirect salaries benefiting all DA dept. (See % for BFS and Other Below) ¹	59,191			59,191	29,088	29,088	88,279 ³
Direct salaries		1,915,979		1,915,979		-	1,915,979 ⁴
Total salaries	94,583	1,915,979		2,010,562	29,088	29,088	2,039,650
Benefits @ 34.0101%	32,168	651,627		683,795	9,893	9,893	693,688
Total salaries and benefits (A)	126,751	2,567,606		2,694,357	38,981	38,981	2,733,338
Services & supplies (SAC 1/20, 1/30 interest, 1/50, 1/60) and A-87 costs prorated to total salaries and benefits	148,327	3,004,678		3,153,005	45,617	45,617	3,198,622 ⁵
Total BU 5814	275,078	5,572,284		5,847,362	84,598	84,598	5,931,960
BU 5831							
Indirect salaries benefiting all but BFS	-			-		-	- ²
Indirect salaries benefiting all DA dept. (See % for BFS and Other Below) ¹	21,507			21,507	10,569	10,569	32,076 ³
Direct salaries		1,445,760		1,445,760		-	1,445,760 ⁴
Total salaries	21,507	1,445,760		1,467,267	10,569	10,569	1,477,836
Benefits @ 34.0101%	7,315	491,705		499,020	3,595	3,595	502,615
Total salaries and benefits (A)	28,822	1,937,465		1,966,287	14,164	14,164	1,980,451
Services & supplies (SAC 1/20, 1/30 interest, 1/50, 1/60) and A-87 costs prorated to total salaries and benefits	6,575	442,011		448,586	3,231	3,231	451,817 ⁵
Total BU 5831	35,397	2,379,476		2,414,873	17,395	17,395	2,432,268

Benefits 11,782,906 =
Salaries 34,645,306

Sacramento County District Attorney's Office
SB 90
FY 2000-01 Indirect Cost Rate

	All BU excluding BFS		BFS		Total	Total Costs
	Indirect	Direct	Indirect	Direct		
BU 5832						
Indirect salaries benefiting all but BFS	26,165				26,165	²
Indirect salaries benefiting all DA dept. (See % for BFS and Other Below) 1	-		-		-	³
Direct salaries		530,690			530,690	⁴
Total salaries	26,165	530,690			556,855	
Benefits @ 34.0101%	8,899	189,387			189,387	
Total salaries and benefits (A)	35,064	711,178			746,242	
Services & supplies (SAC 1/20, 1/30 interest, 1/50, 1/60) and A-87 costs prorated to total salaries and benefits	6,310	127,986			134,296	⁵
Total BU 5832	41,374	839,164			880,538	
BU 5833						
Indirect salaries benefiting all but BFS	208,272				208,272	²
Indirect salaries benefiting all DA dept. (See % for BFS and Other Below) 1	16,703		8,209		8,209	³
Direct salaries		2,650,745			2,650,745	⁴
Total salaries	224,975	2,650,745	8,209		2,883,929	
Benefits @ 34.0101%	76,514	901,521	2,792		980,827	
Total salaries and benefits (A)	301,489	3,552,266	11,001		3,864,756	
Services & supplies (SAC 1/20, 1/30 interest, 1/50, 1/60) and A-87 costs prorated to total salaries and benefits	67,130	790,953	2,449		860,532	⁵
Total BU 5833	368,619	4,343,219	13,450		4,725,288	
BU 5834						
Indirect salaries benefiting all but BFS	842,236				842,236	²
Indirect salaries benefiting all DA dept. (See % for BFS and Other Below) 1	-		-		-	³
Direct salaries		610,879			610,879	⁴
Total salaries	842,236	610,879			1,453,115	
Benefits @ 34.0101%	286,445	207,761			494,206	
Total salaries and benefits (A)	1,128,681	818,640			1,947,321	
Services & supplies (SAC 1/20, 1/30 interest, 1/50, 1/60) and A-87 costs prorated to total salaries and benefits	409,335	296,894			706,229	⁵
Total BU 5834	1,538,016	1,115,534			2,653,550	
BU 5835						
Indirect salaries benefiting all but BFS	73,080				73,080	²
Indirect salaries benefiting all DA dept. (See % for BFS and Other Below) 1	-		-		-	³
Direct salaries		949,212			949,212	⁴
Total salaries	73,080	949,212			1,022,292	
Benefits @ 34.0101%	24,855	322,828			347,683	
Total salaries and benefits (A)	97,935	1,272,040			1,369,975	
Services & supplies (SAC 1/20, 1/30 interest, 1/50, 1/60) and A-87 costs prorated to total salaries and benefits	36,572	475,020			511,592	⁵
Total BU 5835	134,507	1,747,060			1,881,567	

Sacramento County District Attorney's Office
SB 90
FY 2000-01 Indirect Cost Rate

All BU excluding BFS		BFS		Total Costs
Indirect	Direct	Indirect	Direct	
6,046,206				
	11,997,115			
	15,859,362			
	27,856,477			
	21.70%			

Total BU 5801, 5806, 5814, 5831, 5832, 5833, 5834, 5835 indirect costs (B)
Total BU 5801, 5806, 5814, 5831, 5832, 5833, 5834, 5835 direct salary and benefit costs (A)
Salary and benefit costs for remaining BU, exclusive of BFS
Total direct salary and benefit costs excluding BFS (C)

INDIRECT COST RATE FOR DA EXCLUDING BFS
(B) / (C)

- ² Total BU indirect salaries benefiting all but BFS, per county
³ Total BU indirect salaries benefiting all DA, per county
⁴ Total BU salaries per expenditure report, less indirect salaries
⁵ Total BU materials/supplies and A-87 cost allocation costs per expenditure report and cost allocation plan

¹ Total department salaries	34,645,306
Indirect salaries	(3,643,045)
Total department direct salaries	31,002,261
BFS salaries	(10,215,413)
Department direct salaries, excluding BFS	20,786,848
	67.05%

Total department sal and ben, other than "Part-Time Wages and OT"
46,428,212
Total salaries and benefits included above
(16,879,165)
Total salaries and benefits for BFS at average benefit rate
(13,689,685)
Total salaries and benefits in remaining fund centers
15,859,362

Sacramento County District Attorney's Office
SB 90
FY 2001-02 Indirect Cost Rate

	All BU excluding BFS		BFS		Total
	Indirect	Direct	Indirect	Direct	
BU 5801					
Indirect salaries benefiting all but BFS	673,259				673,259 ²
Indirect salaries benefiting all DA dept. (35% BFS, 65% other) ¹	1,326,741		708,450		2,035,191 ³
Direct salaries		355,319			355,319 ⁴
Total salaries	2,000,000	355,319	708,450		3,063,769
Benefits @ 33.9355%	678,710	120,579	240,416		1,039,705
Total salaries and benefits (A)	2,678,710	475,898	948,866		4,103,474
Services & supplies (SAC 1/20, 1/30, 1/50, 1/60) and A-87 costs prorated to total salaries and benefits	1,556,847	276,588	551,474		2,384,909 ⁵
Total BU 5801	4,235,557	752,486	1,500,340		6,488,383
BU 5806					
Indirect salaries benefiting all but BFS	112,760				112,760 ²
Indirect salaries benefiting all DA dept. (35% BFS, 65% other) ¹	-		-		- ³
Direct salaries		428,488			428,488 ⁴
Total salaries	112,760	428,488			541,248
Benefits @ 33.9355%	38,266	145,410			183,676
Total salaries and benefits (A)	151,026	573,898			724,924
Services & supplies (SAC 1/20, 1/30, 1/50, 1/60) and A-87 costs prorated to total salaries and benefits	27,793	105,612			133,405 ⁵
Total BU 5806	178,819	679,510			858,329
BU 5807					
Indirect salaries benefiting all but BFS	35,907				35,907 ²
Indirect salaries benefiting all DA dept. (35% BFS, 65% other) ¹	-		-		- ³
Direct salaries		1,706,838			1,706,838 ⁴
Total salaries	35,907	1,706,838			1,742,745
Benefits @ 33.9355%	12,185	579,224			591,409
Total salaries and benefits (A)	48,092	2,286,062			2,334,154
Services & supplies (SAC 1/20, 1/30, 1/50, 1/60) and A-87 costs prorated to total salaries and benefits	11,308	537,526			548,834 ⁵
Total BU 5807	59,400	2,823,588			2,882,988
BU 5814					
Indirect salaries benefiting all but BFS	-				- ²
Indirect salaries benefiting all DA dept. (35% BFS, 65% other) ¹	59,267		31,647		90,914 ³
Direct salaries		2,194,877			2,194,877 ⁴
Total salaries	59,267	2,194,877			2,254,144
Benefits @ 33.9355%	20,113	744,842			764,955
Total salaries and benefits (A)	79,380	2,939,719			3,019,099
Services & supplies (SAC 1/20, 1/30, 1/50, 1/60) and A-87 costs prorated to total salaries and benefits	92,310	3,418,550			3,510,860 ⁵
Total BU 5814	171,690	6,358,269			6,529,959

Sacramento County District Attorney's Office
SB 90
FY 2001-02 Indirect Cost Rate

	All BU excluding BFS		BFS		Total
	Indirect	Direct	Indirect	Direct	
BU 5833					
Indirect salaries benefiting all but BFS	95,355				95,355 ²
Indirect salaries benefiting all DA dept. (35% BFS, 65% other) ¹	17,616		9,406		27,022 ³
Direct salaries		2,960,653			2,960,653 ⁴
Total salaries	112,971	2,960,653	9,406		3,083,030
Benefits @ 33.9355%	38,337	1,004,712	3,192		1,046,241
Total salaries and benefits (A)	151,308	3,965,365	12,598		4,129,271
Services & supplies (SAC 1/20, 1/30, 1/50, 1/60) and A-87 costs prorated to total salaries and benefits	33,404	875,440	2,781		911,625 ⁵
Total BU 5833	184,712	4,840,805	15,379		5,040,896
BU 5834					
Indirect salaries benefiting all but BFS	869,238				869,238 ²
Indirect salaries benefiting all DA dept. (35% BFS, 65% other) ¹	-		-		- ³
Direct salaries		819,125			819,125 ⁴
Total salaries	869,238	819,125			1,688,363
Benefits @ 33.9355%	294,980	277,974			572,954
Total salaries and benefits (A)	1,164,218	1,097,099			2,261,317
Services & supplies (SAC 1/20, 1/30, 1/50, 1/60) and A-87 costs prorated to total salaries and benefits	534,592	503,771			1,038,363 ⁵
Total BU 5834	1,698,810	1,600,870			3,299,680
BU 5835					
Indirect salaries benefiting all but BFS	41,311				41,311 ²
Indirect salaries benefiting all DA dept. (35% BFS, 65% other) ¹	-		-		- ³
Direct salaries		1,000,181			1,000,181 ⁴
Total salaries	41,311	1,000,181			1,041,492
Benefits @ 33.9355%	14,019	339,416			353,435
Total salaries and benefits (A)	55,330	1,339,597			1,394,927
Services & supplies (SAC 1/20, 1/30, 1/50, 1/60) and A-87 costs prorated to total salaries and benefits	19,199	464,817			484,016 ⁵
Total BU 5835	74,529	1,804,414			1,878,943
Total BU 5801, 5806, 5807, 5814, 5833, 5834, 5835 indirect costs (B)	6,603,517				
Total BU 5801, 5806, 5807, 5814, 5833, 5834, 5835 direct salary and benefit costs (A)		12,677,638			
Salary and benefit costs for remaining BU		19,166,615			
Total direct salary and benefit costs excluding BFS (C)		31,844,253			
INDIRECT COST RATE FOR DA EXCLUDING BFS (B) / (C)		20.74%			
			Total department salaries	40,452,320	
			Indirect salaries	(3,980,947)	
			Total department direct salaries	36,471,373	100.00%
			BFS salaries	(12,695,560)	34.81%
			Department direct salaries, excluding BFS	23,775,813	65.19%

² Total BU indirect salaries benefiting all but BFS, per county
³ Total BU indirect salaries benefiting all DA, per county
⁴ Total BU salaries per expenditure report, less indirect salaries
⁵ Total BU materials/supplies and A-87 cost allocation costs per expenditure report and cost allocation plan

County of Sacramento
Legislatively Mandated Sexually Violent Predators
DA's 99/00 to 01/02 Services & Supplies Allocated to Direct Costs
July 1, 1999 to June 30, 2002

ATTACHMENT 4

	<u>99/00</u>	<u>00/01</u>	<u>01/02</u>
Allowed DA's SVP Salaries & Benefits	\$82,289	\$122,112	\$194,905
Divide by Total STOP Bureau Salaries & Ben	\$2,719,097	\$2,670,621	\$3,120,804
SVP % of Total STOP Bureau Salaries&Ben	<u>0.0302634</u>	<u>0.0457242</u>	<u>0.0624535</u>
STOP Bureau Services & Supplies- SAC1/20	\$669,991	\$933,085	\$811,287
STOP Bureau Other Charges- SAC1/30	\$2,436	\$13,116	\$18,794
STOP Bureau Intrafund Charges- SAC1/60	\$37,192	\$6,179	\$6,235
STOP Bureau COWCAP	\$35,493	\$24,016	\$28,339
Total STOP Bureau Services & Supplies	<u>\$745,112</u>	<u>\$976,396</u>	<u>\$864,655</u>
Less Travel and Training Costs:			
Account #2029	\$2,510	\$1,149	\$5,535
Account #2031	\$181	\$92	\$22
Account #2035	\$17,666	\$16,022	\$20,247
Account #2039	\$249	\$225	\$360
Account #2871	\$71,032	\$77,814	\$27,270
Total STOP Travel and Training	<u>\$91,638</u>	<u>\$95,302</u>	<u>\$53,434</u>
Total Non-Travel and Training Services & Supplies to be allocated To STOP	\$653,474	\$881,094	\$811,221
Multiply by SVP % of STOP Bureau Sal&Ben	<u>0.0302634</u>	<u>0.0457242</u>	<u>0.0624535</u>
Total Non-Travel and Training Services & Supplies to be allocated to STOP	<u>\$19,776</u>	<u>\$40,287</u>	<u>\$50,664</u>

**State Controller's Office
Division of Audits
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Sacramento, California 94250-5874**

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